



3+5#

% 30.11.2009

Present: Ms. Rashmi Chopra for the appellant.

+ ITA No. 1222/2009ITA No. 1224/2009

(Common Order)

The Assessing Officer had disallowed advertising and publicity expenditure as well as royalty paid to the Japanese company treating both as capital in nature. The CIT(A), however, reversed this decision by holding that both the expenditures would be revenue in nature and allowed the appeal of the assessee. The ITAT has affirmed this finding of the CIT (A) and for this purpose it relied upon its own decision in the case of the very same assessee in respect of earlier assessment years.

It is not in dispute that the earlier orders of the ITAT allowing the aforesaid expenditure as revenue expenditure had become final.

In these circumstances, we are of the opinion that no question of law arises for consideration and dismiss these appeals accordingly.

A.K. SIKRI, J.

SIDDHARTH MRIDUL, J.

November 30, 2009

nsk